

Middle States Commission on Higher Education Institutional Profile 2014-15

Data sources (as of November 2015):

1. OIRA for IPEDS-Finance (sections and rows indicated below)
2. *Controller's Office for Section 2B (Provided by Eileen Wei, Associate Director of Financial Reporting, Office of the Univ. Controller, Email: Yiping Wei (Eileen) Yiping.Wei@cuny.edu)
3. *Controller's Office for University Audited Financial Statement (required attachment)
4. *Controller's Office for College Unaudited Statement of Net Position (for college records; not required for submission)

*Proposal to have Tumbleweed folders created for the Controller's Office and each campus for the Controller's Office post these three items.

I. Financial Information (Part 1)

Report the same data for Educational and General (E&G) expenses on the Institutional Profile that your institution reports to the Integrated Postsecondary Higher Education Data Systems (IPEDS). The IPEDS Part and Line numbers are noted for each data element listed.

Verify the beginning and ending date for your institution's fiscal year. The default dates are 7/1/2013 through 6/30/2014 (the most recent year for which you would have audited financial statements). If your institution uses different dates, please change the default dates accordingly. For example, enter 1/1/2014 through 12/31/2014.

Report financial data in whole dollars. Round cents to the nearest whole dollar. For example, enter 124, not 123.65.

Do not enter data in thousands of dollars. For example, enter 1,250,000, not 1,250.

Enter negative numbers using a minus sign. For example, enter -100,000, not (100,000).

		Data on File Fiscal Year Ending 2013	IP Data Fiscal Year Ending 2014		
Which reporting standard is used to prepare your institution's financial statements? Your selection determines the value in the column IPEDS Part-Line below. FASB (Financial Accounting Standards Board) GASB (Governmental Accounting Standards Board)		GASB	GASB		
Note: For Private and International institutions the value is set automatically and the field is disabled. The FASB Reporting Standard is the approximate equivalent of the standard used by International institutions.					
Is your institution's Auditor's report on financial statements Unqualified or Qualified? (Click on the '?Instructions' link for assistance.)			Unqualified		
Fiscal Year Begin		7/1/2012	7/1/2013		
Fiscal Year End		6/30/2013	6/30/2014		
Does your institution allocate Operation & Maintenance of Plant expense?		Yes	Yes		
Does your institution allocate Depreciation Expense?		Yes	Yes		
	IPEDS Part-Line	Data on File Fiscal Year Ending 2013		IP Data Fiscal Year Ending 2014	
		Expenses	Includes O&M	Expenses	Includes O&M
1. Instruction	C-01				
2. Research	C-02				
3. Public Services	C-03				
4. Academic Support	C-05				
5. Student Services	C-06				
6. Institutional Support	C-07				
7. Scholarships and Fellowships	C-10				
8. Operation and Maintenance of Plant	C-Col 4				
Total E&G Expenses*					

I. Financial Information (Part 2)

Report the same data on the Institutional Profile in Section 2A below that your institution reports to IPEDS. The IPEDS Part and Line numbers are noted for each data element listed.

Report the data on the Institutional Profile in Section 2B below which can be obtained from your institution's audited financial statements and/or supporting documents.

Report financial data in whole dollars. Round cents to the nearest whole dollar. For example, enter 124, not 123.65.

Do not enter data in thousands of dollars. For example, enter 1,250,000, not 1,250.

	IPEDS Part-Line	Data on File Fiscal Year Ending 2013	IP Data Fiscal Year Ending 2014
SECTION 2A -- Data from IPEDS			
Depreciable Capital Assets, net	A-31		
Total Assets	A-06		
Long-Term Debt (Current Portion)	A-07		
Long-Term Debt (Non-Current)	A-10		
Unrestricted Net Assets	A-17		
Restricted Net Assets (Expendable)	A-15 (See note 1)		
Restricted Net Assets (Non-Expendable)	A-16 (See note 1)		
Invested in Capital Assets, net of related debt	A-14		
Change in Net Assets	D-03		
Net Assets (Beginning of Year)	D-04		
Adjustment to Net Assets (Beginning of Year)	D-05		
Net Assets (End of Year)	D-06		
Discounts/Allowances (Applied to Tuition & Fees)	E-08		
Tuition and Fees Revenue (Net of Discounts/Allowances)	B-01		
Depreciation Expense	C-Col 5		
SECTION 2B -- Data from Audited Financial Statements and Supporting Documents			
Total Operating Revenue	See note 2		
Total Operating Expense	See note 2		
Operating Income/Loss	See note 2		
Deposits Held by Bond Trustees	See note 2		
Principal Payments on Long Term Debt	See note 2		
Interest Expense on Long Term Debt	See note 2		

Note 1: These IPEDS Finance lines were not included in the original Middle States forms. The information is available in the IPEDS Finance.

Note 2: Information provided by Eileen Wei, Associate Director of Financial Reporting, Office of the Univ. Controller, Email: Yiping Wei (Eileen) <Yiping.Wei@cuny.edu>